

a first interlayer insulating film over said gate insulating layer;

a second interlayer insulating film on said first interlayer insulating film, said second interlayer insulating film comprising a different material from said gate insulating film;

*B  
Cans*  
a first opening in said gate insulating film for exposing a portion of said semiconductor layer;

*C2  
Wrd.*  
a second opening in said first interlayer insulating film for exposing said portion of said semiconductor layer and a portion of said gate insulating film where surrounds said first opening; and

a third opening in said second interlayer insulating film for exposing said portion of said semiconductor layer, said portion of said gate insulating film and a portion of said first interlayer insulating film where surrounds said second opening,

wherein edges of at least said first and third openings are rounded off, and

wherein a taper angle  $\beta$  of the second interlayer insulating film with respect to said semiconductor layer in the third opening is larger than a taper angle  $\alpha$  of the first interlayer insulating film with respect to said semiconductor layer in the second opening.